



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CLEVELAND WATER UTILITY

Principal Office: 1150 W WASHINGTON AVENUE  
P.O. BOX 87  
CLEVELAND, WI 53015

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I STACY GRUNWALD of  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2003
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CLEVELAND WATER UTILITY**Utility Address:** 1150 W WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

**When was utility organized?** 7/1/1966**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS STACY GRUNWALD**Title:** CLERK-TREASURER**Office Address:**

1150 W. WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

**Telephone:** (920) 693 - 8181**Fax Number:** (920) 693 - 3695**E-mail Address:** clerktreasurer@powercom.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** PENNY WEBER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53082-1002

**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** CINDY HUHNS**Title:** VILLAGE PRESIDENT**Office Address:**

1150 W WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

**Telephone:** (920) 693 - 8181**Fax Number:** (920) 693 - 3695**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** PENNY WEBER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53082-1002

**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 4/30/2002**Period covered by most recent audit:** DECEMBER 31, 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR STEVE SIMONS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

1150 W WASHINGTON AVENUE

P.O. BOX 87

CLEVELAND, WI 53015

**Telephone:** (920) 693 - 8236**Fax Number:** (920) 693 - 3695**E-mail Address:** dpwsteve@powercom.net

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR CHRIS JOST, CHAIRPERSON

MR JOHN KIRST

MR LARRY SCHETTER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	183,596	178,296	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	109,026	103,530	2
Depreciation Expense (403)	35,554	34,828	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,861	2,690	5
<b>Total Operating Expenses</b>	<b>147,441</b>	<b>141,048</b>	
<b>Net Operating Income</b>	<b>36,155</b>	<b>37,248</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>36,155</b>	<b>37,248</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,831	4,726	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>4,831</b>	<b>4,726</b>	
<b>Total Income</b>	<b>40,986</b>	<b>41,974</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>40,986</b>	<b>41,974</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	37,732	38,855	13
Amortization of Debt Discount and Expense (428)	1,659	1,659	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>39,391</b>	<b>40,514</b>	
<b>Net Income</b>	<b>1,595</b>	<b>1,460</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(133,941)	(135,401)	19
Balance Transferred from Income (433)	1,595	1,460	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(132,346)</b>	<b>(133,941)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
CLEVELAND STATE BANK CD	3,686	4
MISCELLANEOUS	1,145	5
<b>Total (Acct. 419):</b>	4,831	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	183,596	0	0	0	<b>183,596</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>183,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,596</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,866,027	1,832,494	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	414,641	377,829	<b>2</b>
<b>Net Utility Plant</b>	<b>1,451,386</b>	<b>1,454,665</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	22,274	3,909	<b>8</b>
Temporary Cash Investments (132)	125,341	129,661	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	16,588	15,969	<b>11</b>
Other Accounts Receivable (143)	355	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,670	0	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	240	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>169,228</b>	<b>149,779</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	25,575	27,234	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	34,002	52,396	<b>20</b>
<b>Total Deferred Debits</b>	<b>59,577</b>	<b>79,630</b>	
<b>Total Assets and Other Debits</b>	<b>1,680,191</b>	<b>1,684,074</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	267,400	239,501	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(132,346)	(133,941)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>135,054</b>	<b>105,560</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	800,000	830,000	<b>24</b>
Advances from Municipality (223)	245,835	253,295	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,045,835</b>	<b>1,083,295</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,000	519	<b>28</b>
Payables to Municipality (233)	8,313	4,607	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	6,278	6,411	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>15,591</b>	<b>11,537</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	29	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>29</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	483,682	483,682	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,680,191</b>	<b>1,684,074</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,866,027	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,866,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	414,641	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>414,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,451,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	377,829				<b>377,829</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	35,554				<b>35,554</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,258				<b>1,258</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>36,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,812</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>414,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414,641</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Water System Revenue Bonds	1,659	428	25,575	1
<b>Total</b>			<b>25,575</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	239,501	<b>1</b>
<b>Changes during year (explain):</b>		
MAINS ADDED BY TIF DISTRICT	21,614	<b>2</b>
HYDRANT ADDED BY TIF DISTRICT	3,640	<b>3</b>
SERVICE ADDED BY TIF DISTRICT	2,645	<b>4</b>
<b>Balance end of year</b>	<b>267,400</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM REVENUE BONDS	12/01/1998	05/01/2019	4.29%	800,000	1
<b>Total Bonds (Account 221):</b>				<b>800,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
Advances for mains & hydrants for sewer plant	06/30/1995	06/30/2119	0.00%	21,547	<b>1</b>
Advances for debt payments in prior years	05/01/1986	12/31/2139	0.00%	224,288	<b>2</b>
<b>Total for Account 223</b>				<b>245,835</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	2,861	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>2,861</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,684	7
PSC Remainder Assessment	177	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>2,861</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Water System Revenue Bonds	6,411	37,732	37,865	6,278	1
<b>Subtotal</b>	<b>6,411</b>	<b>37,732</b>	<b>37,865</b>	<b>6,278</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,411</b>	<b>37,732</b>	<b>37,865</b>	<b>6,278</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	483,682	0	0	0	0	<b>483,682</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>483,682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>483,682</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	162,000					<b>162,000</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	16,588	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>16,588</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
MISCELLANEOUS	355	12
<b>Total (Acct. 143):</b>	<b>355</b>	
<b>Receivables from Municipality (145):</b>		
FUNDS TRANSFERRED TEMPORARILY	3,000	13
MISCELLANEOUS	1,670	14
<b>Total (Acct. 145):</b>	<b>4,670</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
WATER RESERVOIR RECOATED,AMORT OVER 8 YRS BEG '99 AUTH 3/29/00	34,002	17
<b>Total (Acct. 183):</b>	<b>34,002</b>	
<b>Payables to Municipality (233):</b>		
4Q WAGES/FRINGES/SHARE VILLAGE HALL EXPENSE	6,614	18
MISCELLANEOUS	1,699	19
<b>Total (Acct. 233):</b>	<b>8,313</b>	
<b>Other Deferred Credits (253):</b>		
MISCELLANEOUS	29	20
<b>Total (Acct. 253):</b>	<b>29</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,849,260	0	0	0	<b>1,849,260</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	396,235	0	0	0	<b>396,235</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	483,682	0	0	0	<b>483,682</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>969,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>969,343</b>	
Net Operating Income	36,155	0	0	0	<b>36,155</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.73%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.73%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	253,450	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(133,143)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>120,307</b>	
<b>Net Income</b>		
Net Income	1,595	5
<b>Percent Return on Proprietary Capital</b>	<b>1.33%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

### **Report changes of any of the following types:**

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#### **1. Acquisitions.**

The TIF District turned over mains, service and hydrant added during 2002.

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#### **2. Leaseholder changes.**

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#### **3. Extensions of service.**

There were 2 services added by utility to hookup two new residential customers. Ten services in addition were placed in service during 2002.

A new 1 1/2" was added by the TIF this year and placed in service.

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#### **4. Estimated changes in revenues due to rate changes.**

A SRC went into effect for meters read on and after September 25, 2002. A 3% increase was granted.

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#### **5. Obligations incurred or assumed, excluding commercial paper.**

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#### **6. Formal proceedings with the Public Service Commission.**

A SRC was applied for to be effective for meter readings beginning September 25, 2002. It was granted.

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#### **7. Any additional matters.**

A resolution was passed by the Village Board to make the tax equivalent zero for 1998 and in future years until such time as they change it. Therefore no local taxes are shown on the report.

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

For calculation of joint operating costs only depreciation and other water revenues are affected. Since the Village by resolution has reduced the tax equivalent due from the water utility to zero, there is no tax amount to be allocated to the sewer department.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The village board decided not to charge interest on these advances.

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### Taxes Accrued (Acct. 236) (Page F-15)

For calculation of joint operating costs, only depreciation and other water revenues are affected. Since the Village, by resolution, has reduced the tax equivalent due from the water utility to zero, there is no tax amount to be allocated to the sewer department.

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### Identification and Ownership - Contacts (Page iv)

good filer

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	181,690	1
<b>Total Sales of Water</b>	<b>181,690</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	228	2
Other Water Revenues (474)	1,678	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,906</b>	
<b>Total Operating Revenues</b>	<b>183,596</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	76,183	5
General Operating Expenses (680-690)	32,843	6
<b>Total Operation and Maintenance Expenses</b>	<b>109,026</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	35,554	7
Amortization Expense (404)		8
Taxes (408)	2,861	9
<b>Total Other Operating Expenses</b>	<b>38,415</b>	
<b>Total Operating Expenses</b>	<b>147,441</b>	
<b>NET OPERATING INCOME</b>	<b>36,155</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	559	24,568	102,201	4
Commercial	36	2,344	8,490	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>595</b>	<b>26,912</b>	<b>110,691</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	612		60,826	8
Other Sales to Public Authorities (464)	17	4,270	10,173	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,224</b>	<b>31,182</b>	<b>181,690</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	60,826	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>60,826</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	228	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>228</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,472	7
<b>Other (specify):</b>		
MISCELLANEOUS	206	8
<b>Total Other Water Revenues (474)</b>	<b>1,678</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	30,432	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,634	3
Chemicals (630)	601	4
Supplies and Expenses (640)	5,951	5
Repairs of Water Plant (650)	33,112	6
Transportation Expenses (660)	453	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>76,183</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,657	8
Office Supplies and Expenses (681)	5,073	9
Outside Services Employed (682)	5,061	10
Insurance Expense (684)	5,600	11
Employees Pensions and Benefits (686)	10,437	12
Regulatory Commission Expenses (688)	60	13
Miscellaneous General Expenses (689)	1,955	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>32,843</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>109,026</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		2,684	3
PSC Remainder Assessment		177	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>2,861</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.245468				3
County tax rate	mills		7.731731				4
Local tax rate	mills		6.640357				5
School tax rate	mills		13.926896				6
Voc. school tax rate	mills		2.032104				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.576556</b>				10
Less: state credit	mills		1.867358				11
<b>Net tax rate</b>	mills		<b>28.709198</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.640357</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.959000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.599357</b>				17
<b>Total Tax Rate</b>	mills		<b>30.576556</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.739107</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.709198</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.219179</b>				21
Utility Plant, Jan. 1	\$	1,832,494	1,832,494				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>1,832,494</b>	<b>1,832,494</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,832,494</b>	<b>1,832,494</b>				26
Assessment Ratio	dec.		0.814771				27
<b>Assessed Value</b>	\$	<b>1,493,063</b>	<b>1,493,063</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.219179</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>31,682</b>	<b>31,682</b>				30
Tax Equivalent per 1994 PSC Report	\$	17,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>250</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	28,282		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	139,840		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>175,622</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	189,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	213,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,100		20
<b>Total Pumping Plant</b>	<b>404,518</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,303		23
<b>Total Water Treatment Plant</b>	<b>6,303</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	900		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>250</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			28,282	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			139,840	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>175,622</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			189,022	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			213,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,100	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>404,518</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,303	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,303</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			900	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	42,337		26
Transmission and Distribution Mains (343)	862,292	21,614	27
Fire Mains (344)	0		28
Services (345)	129,777	3,145	29
Meters (346)	49,132	1,809	30
Hydrants (348)	127,835	3,640	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,212,273</b>	<b>30,208</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0	350	35
Computer Equipment (372.1)	17,300		36
Transportation Equipment (373)	13,332		37
Other General Equipment (379)	2,896	2,975	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>33,528</b>	<b>3,325</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,832,494</b>	<b>33,533</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,832,494</b>	<b>33,533</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			42,337 26
Transmission and Distribution Mains (343)			883,906 27
Fire Mains (344)			0 28
Services (345)			132,922 29
Meters (346)			50,941 30
Hydrants (348)			131,475 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,242,481</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			350 35
Computer Equipment (372.1)			17,300 36
Transportation Equipment (373)			13,332 37
Other General Equipment (379)			5,871 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>36,853</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,866,027</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,866,027</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,789	2,789	1
February			2,437	2,437	2
March			2,673	2,673	3
April			3,005	3,005	4
May			3,061	3,061	5
June			3,021	3,021	6
July			3,927	3,927	7
August			4,215	4,215	8
September			3,113	3,113	9
October			3,097	3,097	10
November			2,741	2,741	11
December			2,767	2,767	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>36,846</b>	<b>36,846</b>	
Less: Water sold				31,182	13
Volume pumped but not sold				5,664	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				1,033	16
Volume related to equipment/system malfunction				11	17
Non-utility volume NOT included in water sales				281	18
Total volume not sold but accounted for				1,325	19
Volume pumped but unaccounted for				4,339	20
Percent of water lost				12%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				285	23
Date of maximum: 8/15/2002					24
Cause of maximum:					25
Flushed hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				46	26
Date of minimum: 7/10/2002					27
Total KWH used for pumping for the year				97,600	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
VETERANS MEMORIAL PARK	BG236	373	12	756,000	Yes	<b>1</b>
1299 FRANKLIN DRIVE	HJ180	400	15	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER PUMP	BOOSTER PUMP BACKUP	WELL NO 1 BACKUP	<b>1</b>
Location	VETERANS PARK	VETERANS PARK	VETERANS PARK	<b>2</b>
Purpose	B	S	S	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	GOULDS	CONTINENTAL	CONTINENTAL	<b>5</b>
Year Installed	1999	1968	1968	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	525	500	500	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	CONTINENTAL	CONTINENTAL	<b>9</b>
Year Installed	1968	1968	1968	<b>10</b>
Type	ELECTRIC	NATURAL GAS	NATURAL GAS	<b>11</b>
Horsepower	30	120	80	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL NO 2	WELL NO 2 BACKUP	WELL NO. 1	<b>14</b>
Location	1299 FRANKLIN DRIVE	1299 FRANKLIN DRIVE	VETERANS PARK	<b>15</b>
Purpose	P	S	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	GOULD	FORD	GOULDS	<b>18</b>
Year Installed	1997	1997	1999	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	600	600	575	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTOR	FORD	US MOTOR	<b>22</b>
Year Installed	1997	1997	1968	<b>23</b>
Type	ELECTRIC	NATURAL GAS	ELECTRIC	<b>24</b>
Horsepower	75	150	15	<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER SPHERE	WELLHOUSE #1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1968	1968	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	77	0	10
Total capacity in gallons (actual)	100,000	80,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	GAS	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7200	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	20	0	0	0	20	1
M	D	6.000	26,591	0	0	0	26,591	2
P	D	6.000	957	0	0	0	957	3
M	D	8.000	14,323	0	0	0	14,323	4
P	D	8.000	11,048	120	0	0	11,168	5
P	S	8.000	403	0	0	0	403	6
M	D	10.000	13,048	0	0	0	13,048	7
P	D	10.000	320	0	0	0	320	8
P	T	10.000	4,856	0	0	0	4,856	9
<b>Total Within Municipality</b>			<b>71,566</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>71,686</b>	
<b>Total Utility</b>			<b>71,566</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>71,686</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	572	2	0	36	610	36	1
M	1.250	1	0	0	0	1	1	2
P	1.500		1			1		3
M	2.000	9	0	0	(3)	6	2	4
<b>Total Utility</b>		<b>582</b>	<b>3</b>	<b>0</b>	<b>33</b>	<b>618</b>	<b>39</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	581	24	0	0	<b>605</b>	52	<b>1</b>
1.000	18	0	0	0	<b>18</b>	1	<b>2</b>
1.250	0	0	0	0	<b>0</b>	0	<b>3</b>
1.500	5	0	0	0	<b>5</b>	2	<b>4</b>
2.000	7	0	0	0	<b>7</b>	7	<b>5</b>
3.000	1	0	0	0	<b>1</b>	1	<b>6</b>
<b>Total:</b>	<b>612</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>636</b>	<b>63</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	559	26	0	5	0	15	<b>605</b>	<b>1</b>
1.000	0	9	0	2	0	7	<b>18</b>	<b>2</b>
1.250	0	0	0	0	0	0	<b>0</b>	<b>3</b>
1.500	0	1	0	1	0	3	<b>5</b>	<b>4</b>
2.000	0	0	0	7	0	0	<b>7</b>	<b>5</b>
3.000	0	0	0	1	0	0	<b>1</b>	<b>6</b>
<b>Total:</b>	<b>559</b>	<b>36</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>25</b>	<b>636</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	145	1			146	2
<b>Total Fire Hydrants</b>	<b>145</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>146</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	142
Number of distribution system valves end of year:	165
Number of distribution valves operated during year:	161

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## WATER OPERATING SECTION FOOTNOTES

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### Property Tax Equivalent (Water) (Page W-07)

A resolution reducing the tax equivalent payable to the Village of Cleveland by the Cleveland Municipal Water Utility was approved and adopted September 15, 1998.

Now, therefore, be it resolved, by the Cleveland Village Board of Trustees that the tax equivalent payable by the Cleveland Municipal Water Utility to the Village of Cleveland be set at zero until such time as it is changed by future resolution.

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### Water Mains (Page W-15)

Mains were added by TIF District. Contractor's invoice was used for actual costs.

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### Water Services (Page W-16)

Water service was added by TIF District. Contractor's invoice was used for actual cost. Size 1 1/2"

1" water services were installed by village. No charge was assessed customer by utility.

Total services were reviewed by utility. An adjustment was made to bring total for 1" services to a more accurate number.

The beginning balance of 2" services was incorrect. An adjustment was made to actual during 2002.

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### Hydrants and Distribution System Valves (Page W-18)

Hydrant was added by TIF District. Contractor's invoice was used for actual cost.

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